

McFarland United Church of Christ 2022 Budget (Proposed)	2020 Actual	2021 Budget	2021 Actual	Proposed 2022 Budget
Property				
Utilities (Gas, Electric, Water, Sewer)	4,040	4,500	4,385	2,700
Custodian	6,430	6,214	5,008	6,000
Maintenance Supplies	108	350	6	300
Maintenance/Repairs	1,357	1,900	1,206	1,500
Mowing	0	0		
Snow Removal	2,857	2,000	770	2,000
	14,791	14,964	11,374	12,500
Office				
Building & Liability Insurance	2,993	4,870	4,868	5,598
Worker's Comp Insurance	2,082	1,100	1,071	1,041
Phone & Internet	1,465	1,200	1,100	1,100
Office Equipment	444	500	569	650
Office Supplies	1,928	2,000	1,993	2,000
Postage	188	250	114	150
Licenses & Domain	1,440	1,400	1,665	1,700
Advertising	584	750	856	400
	11,123	12,070	13,636	12,639
Wider Church				
SW Association Dues	780	900	780	850
Our Church's Wider Mission (OCWM)	18,156	18,000	17,456	17,500
Wider Church Meetings	0	0	0	
	18,936	18,900	18,236	18,350
Pastor				
Pastor Salary	43,575	45,754	45,754	48,042
Pastor Housing	14,380	15,099	15,099	15,854
SS Offset	4,433	4,665	4,655	4,888
Pastor Pension	7,157	8,519	8,519	8,945
Life & Disability Insurance	759	870	828	914
Health & Dental Insurance	10,555	12,090	12,066	12,695
Mileage/Auto	0	1,000	0	1,000
Professional Expenses	0	2,500	800	2,500
	80,859	90,082	87,721	94,838
Other Staffing				
Organist	8,722	9,064	9,064	9,130
Nursery	0	600	0	
Administrative Support	14,690	15,000	12,789	15,000
	23,411	24,664	21,853	24,130
Mission & Service				
Worship, Hospitality, Faith Development, Service	4,021	9,000	4,156	7,000
	4,021	9,000	4,156	7,000
Extraordinary Expense				
	8,617	10,775	16,706	5,500
Actual Expenses	161,758		173,682	
Budget Total	174,273	180,455	180,455	174,957
Actual Over (Under) Budget	(12,513)		-6,773	

2021 Budget to Actual

- While actual expenses were \$6,774 less than budget, revenues closely matched actual expenses for the year with a \$891 positive revenue variance.
- Three of four staff positions were filled and salaries continued (administrative support, organist, custodian) with nursery position vacant. The custodian position shifted from a staff position to a contracted service in July and administrative assistant had reduced hours for November and December.
- Fully met obligations to wider church (10% commitment to OCWM is largest factor).
- Reduction in snow plowing expenses due to building closed last winter (only sidewalks and driveway plowed).
- Planned extraordinary expenses included tree removal, fellowship chairs, and patio benches. Unplanned extraordinary expenses included replacing the freezer, paying balance of parking lot work, and making a contribution to the McFarland Food Pantry.

Giving Trends 2012-2021

<u>Year</u>	<u>Total Unrestricted Revenue</u>	<u>Weekly Average</u>	<u>Giving Trend to Prior Year</u>
• 2012	\$115,190	\$2,173	12% <i>over</i> prior year
• 2013	\$121,180	\$2,330	5% <i>over</i> prior year
• 2014	\$141,648	\$2,724	17% <i>over</i> prior year
• 2015	\$164,553	\$3,164	16% <i>over</i> prior year
• 2016	\$164,603	\$3,165	Same as prior year*
• 2017	\$133,079	\$2,559	19% <u>under</u> prior year*
• 2018	\$160,204	\$3,081	17% <i>over</i> prior year
• 2019	\$173,098	\$3,301	8% <i>over</i> prior year
• 2020	\$181,573	\$3,492	5% <i>over</i> prior year
• 2021	\$174,574	\$3,357	4% <u>under</u> prior year**

*Note that 2016 and 2017 were the first 2 years of the Capital Campaign to remodel the church; \$56,600 was contributed in 2016 and \$167,500 was contributed in 2017. Fulfillment of Capital Campaign pledges continued until 12/31/2021.

**Note that 2021 had a small Capital Campaign (goal of \$16,435) to support installation of solar panels

2022 Proposed Budget – significant changes from 2021

- **Property** expenses should have reduced utility cost with our solar panel installation.
- **Office** expenses increased due to a 15% increase in building and liability insurance.
- **Pastor salary/housing** increased 5% (and related increases to pension, life and disability insurance, and social security offset) based on performance review.
- **Pastor health insurance** increased 5%.
- **Wider church meetings** expense kept at zero due to anticipated virtual meetings.
- **Staff salaries** to be continued with nursery position remaining vacant.
- **Extraordinary expenses** include AV improvements (\$5,000) and roof repair (\$500).
- **Total increase** from 2021 Actual is minimal (\$1,275, less than 1%).